

## GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: October 25, 2006

A meeting of the Georgia State Board of Accountancy was held on Wednesday, October 25, 2006, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

### The following Board members were present:

Michael W. Skinner, CPA and Chairman  
E. J. Maddocks, CPA and Vice Chairman  
W. Carter Bates, III, Consumer Member  
C. Ben Hill, CPA  
J. Sam Johnson, CPA  
Grace M. Lopez-Williams, CPA  
T. Farrell Nichols, CPA

### Others present:

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Marie S. Urquhart, Board Secretary  
Janet Wray, Board Attorney  
Willie Hollingshed, Investigations Unit  
Sonya Williams, Legal Services  
Chandra R. Moore, Legal Services Intern  
Harold A. Stamey, National Society of Accountants (NSA)  
Mary Kay Hale, CPA

Chairman Skinner established a quorum was present at 9:40 a.m. and called the meeting to order.

Mr. Bates made a motion to **approve** the minutes of the August 30, 2006 Board meeting.  
Mr. Maddocks seconded the motion. The motion carried unanimously.

Mr. Johnson made a motion to **approve** the minutes of the September 21, 2006 teleconference meeting. Mr. Maddocks seconded the motion. The motion carried unanimously.

Mr. Bates made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Maddocks seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

After a discussion on clarification of Advancement Placement Hours (AP), College Level Examination Preparation (CLEP), and Competency Units for examination and licensure, Mr. Maddocks made a motion to accept AP and Competency Units as qualifying credits if the hours are shown on the applicant's transcripts from an accredited four year college or university. CLEP hours are not acceptable. Mr. Nichols seconded the motion. The motion carried unanimously.

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**Applications:**

Mr. Hill made a motion to **approve** the following licensure applications that met certification requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

**CPA Certificates:**

<b>Name</b>	<b>Licensing Method</b>	<b>License No.</b>
Florence Olufunmbi Akinloye	Examination	CPA025549
Julie Lane Arp	Examination	CPA025550
Robert Wayne Ballinger, Jr.	Examination	CPA025551
Kimberly Ann Beute	Examination	CPA025552
Venesha Sheanie Binns	Examination	CPA025553
Neal Andrew Bishop	Examination	CPA025554
Jennifer Ann Black	Examination	CPA025555
Darlene Moore Bohanon	Examination	CPA025556
Joseph Lee Bryan	Examination	CPA025557
Joshua Clay Bryant	Examination	CPA025558
Marilyn Katina Burden	Examination	CPA025559
Heather Leigh Campbell	Examination	CPA025560
McNeil Caldwell, II	Examination	CPA025561
David Howard Crabtree	Examination	CPA025562
Cassandra Ray Ann Crist	Examination	CPA025563
Timothy Richard Dalton	Examination	CPA025564
Nicholas P. Daviou	Examination	CPA025565
Rebecca Anne Davis	Examination	CPA025566
Donald Walker DeHaven	Examination	CPA025567
Kelly Lamar Dixon	Examination	CPA025568
Alex B. Doverspike	Examination	CPA025569
Lorna Bondas Dunne	Examination	CPA025570
Michal Pawel Dusza	Examination	CPA025571
Amy Leigh Eidson	Examination	CPA025572
Elizabeth Kea Flemming	Examination	CPA025573
Qing Luo Francis	Examination	CPA025574
Heather Nichole Frogge	Examination	CPA025575
Brian James Gillespie	Examination	CPA025576
James Scott Godsey	Examination	CPA025577
Evan Ross Gompers	Examination	CPA025578
John Wendell Hackney	Examination	CPA025579
Wade Hampe	Examination	CPA025580
Clayton Douglas Harmon	Examination	CPA025581
Debra Ann Harris	Examination	CPA025582
Douglas Morgan Hillhouse	Examination	CPA025583
Ryan Carl Joelson	Examination	CPA025584
Julie Elizabeth Jones	Examination	CPA025585
Christopher Loyd Kelly	Examination	CPA025586

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Vakela L. Kelly	Examination	CPA025587
Lynnette Nzvla Kieti	Examination	CPA025588
Tae Hyung Kim	Examination	CPA025589
Lauren Shaheen Koch	Examination	CPA025590
Austin Richard Landes	Examination	CPA025591
Erica Natalie Langford	Examination	CPA025592
Edward C. Lauduskie	Examination	CPA025593
Casey Wayne Lawing	Examination	CPA025594
Sangyeob Lee	Examination	CPA025595
Li Li	Examination	CPA025596
Yuhru Lin	Examination	CPA025597
Shan Lo	Examination	CPA025598
Bradford Alan McKnight	Examination	CPA025599
Crystal Jeanelle McKnight	Examination	CPA025600
Rushit Modha	Examination	CPA025601
Eun Angela Nam	Examination	CPA025602
Alan R. Newbern	Examination	CPA025603
Leslie Ann O'Harrow	Examination	CPA025604
Akindiji O. Oloko	Examination	CPA025605
Amit Dhanraj Padhiar	Examination	CPA025606
John Derek Pettigrew	Examination	CPA025607
Antolina E. Pilgrim	Examination	CPA025608
James Woodrow Plunkett	Examination	CPA025609
Rachel Jane Rittman	Examination	CPA025610
Marcia Elaine Scully	Examination	CPA025611
Nadzeya N. Sommers	Examination	CPA025612
Jon David Spivey	Examination	CPA025613
Alice Kathryn Stone	Examination	CPA025614
Aaron Topol	Examination	CPA025615
Alexander-Andrew A. Vernie	Examination	CPA025616
Angela Marie Arellano Villamar	Examination	CPA025617
Kristen Alexandra Vorhoff	Examination	CPA025618
Rebekah Redden Walters	Examination	CPA025619
Shawn Michael Bertram Warren	Examination	CPA025620
Heather M. Wendell	Examination	CPA025621
Kevin Stuart Wilensky	Examination	CPA025622
Tally Marcus Wisenbaker, III	Examination	CPA025623
Jennifer Marie Woods	Examination	CPA025624
Scott Stewart Anderson	Reciprocity	CPA025625
Rodney Allen Andrews	Reciprocity	CPA025626
Martha Dean Ball	Reciprocity	CPA025627
Scott Liles Berte	Reciprocity	CPA025628
Carl Dennis Blanton	Reciprocity	CPA025629
Thomas J. Callan, III	Reciprocity	CPA025630
Thomas Dean Childers, Jr.	Reciprocity	CPA025631

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John Clay	Reciprocity	CPA025632
Dennis J. Deutmeyer	Reciprocity	CPA025633
Richard Ferguson	Reciprocity	CPA025634
Jeffrey Dennis Himrod	Reciprocity	CPA025635
Annette Alexandra Haaf	Reciprocity	CPA025636
Janara Natika Jones	Reciprocity	CPA025637
Joel Julien	Reciprocity	CPA025638
James J. Maguire	Reciprocity	CPA025639
Cardell Demond McKinstry	Reciprocity	CPA025640
Roberto Carlos Nieves-Velez	Reciprocity	CPA025641
Samuel Thomas Owl, Jr.	Reciprocity	CPA025642
Dennis J. Petri	Reciprocity	CPA025643
Tracie Ann Prescod	Examination	CPA025644
Amy Kathleen Coats	Reciprocity	CPA025645
John K. Majer	Reciprocity	CPA025646
Raymond Robert Quintin, Jr.	Reciprocity	CPA025647
Kendall C. Rector	Reciprocity	CPA025648
Christy Lynn Reeves	Reciprocity	CPA025649
Daniel L. Rothbaum	Reciprocity	CPA025650
Brent Louis Saunier	Reciprocity	CPA025651
Anthony Vincent Scalese	Reciprocity	CPA025652
Dave Andre Maurice Sewell	Reciprocity	CPA025653
Paul R. Stabrowski	Reciprocity	CPA025654
Stuart A. Taub	Reciprocity	CPA025655
Wendy Y. Terry	Reciprocity	CPA025656
Adam Wesley Thomas	Reciprocity	CPA025657
C. Lee Thomas	Reciprocity	CPA025658
Mark Stephen Ulishney	Reciprocity	CPA025659
Ashley Haejin Yi	Reciprocity	CPA025660
Lin Zhang	Reciprocity	CPA025661
Liqin Zhu	Reciprocity	CPA025662
George Robert Zink	Reciprocity	CPA025663

**The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:**

**Dave Andre Maurice Sewell:** After considering additional information provided, Mr. Bates made a motion to **approve** his application for licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Brent Louis Saunier:** After considering additional information provided, Mr. Bates made a motion to **approve** his application for licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

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**Tracie Ann Prescod:** After considering additional information provided, Mr. Bates made a motion to **approve** her application for licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

**The following applicants provided a written appeal and additional information regarding their applications and to appeal the Board's disapproval of their applications:**

**Amy K. Strunk Coats:** After considering information provided, Mr. Maddocks made a motion to **approve** her application for licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**Wade Hampe:** After considering information provided, Mr. Maddocks made a motion to **approve** his application for licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**Veronique A. McBride:** After considering information provided, Mr. Maddocks made a motion to reaffirm the previous decision to **disapprove** her application for licensure. Mr. Nichols seconded the motion. The motion carried unanimously.

**Kendall C. Rector:** After considering information provided, Mr. Johnson made a motion to **approve** his application for licensure. Mr. Hill seconded the motion. The motion carried unanimously.

**Written Requests – Reinstatements:**

**D.V.:** After considering information provided relating to answering “yes” to the conviction question, Mr. Maddocks made a motion to **approve** the reinstatement application. Mr. Johnson seconded the motion. The motion carried unanimously.

**L.M.:** After considering information provided relating to answering “yes” to the conviction question, Mr. Maddocks made a motion to **approve** the reinstatement application pending the completion of 80 hours of continuing professional education. Mr. Bates seconded the motion. The motion carried unanimously.

**Robert J. Allen:** After considering information provided, Mr. Bates made a motion to **approve** the reinstatement application. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Martine B. Glasscott:** After considering information provided, Mr. Bates made a motion to **approve** the reinstatement application. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Written Requests:**

**Katrina T. Gould:** After considering information provided, Mr. Nichols made a motion to grant a waiver of continuing professional education requirements for reinstatement of her license as

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provided in Board Rule 20-11-.02(6). Mr. Hill seconded the motion. The motion carried unanimously.

**Chad G. Jenkins:** After considering information provided, Mr. Johnson made a motion to **approve** an extension until March 31, 2007, to complete all four (4) parts of the CPA Examination. Mr. Bates seconded the motion. The motion carried unanimously.

**Janara N. Jones:** After reviewing correspondence requesting clarification of the application requirements for licensure regarding transcripts and a request for reimbursement, Mr. Maddocks made a motion to **disapprove** the request for reimbursement. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

### **Notification of Default on Student Loan:**

**Andrew Marriner:** After reviewing notification of “Notice of Borrower Default on Repayment of Student Loan”, Mr. Bates made a motion that the Board suspends Andrew Marriner’s license to practice as a Certified Public Accountant, License No. CPA017881, for failure to repay a student loan, and further move that this suspension will cease upon receipt by the Joint Secretary of a “Notice of Release” from the Georgia Higher Education Assistance Corporation. Mr. Nichols seconded the motion. The motion carried unanimously.

### **Written Correspondence:**

**Benjamin Wood:** After reviewing correspondence regarding the “Application for Academic Credential Evaluation”, Mr. Nichols made a motion to forward the information to the CPA Examination Services for a response. Mr. Johnson seconded the motion. The motion carried unanimously.

**Laurie Wilson/Bairaro Zhou:** After reviewing correspondence regarding Foreign Credentials, Mr. Maddocks made a motion to require the applicant to have the foreign education credentials evaluated prior to sitting for the CPA Examination. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

### **Firms:**

The Board reviewed and discussed the Board’s “Procedures for Reviewing Peer Review Program Documents for Firm Registration Renewal”. Mr. Johnson made a motion to readopt the procedures. Mr. Maddocks seconded the motion. The motion carried unanimously.

### **Application – New Firm Licensure:**

**J.R.:** After considering information provided relating to answering “yes” to the conviction question on an application for new firm licensure, the Board noted that the proposed firm name was not in compliance with Rule 20-12-.17. Mr. Bates made a motion to request a new application with a compliant firm name for Board consideration. Mr. Nichols seconded the motion. The motion carried unanimously.

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### **Written Requests-Firms:**

**P.B.:** After considering information provided, Mr. Johnson made a motion to **disapprove** the renewal and extension request, and reinstate the licensee under a Consent Order. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

**Butler, Williams, Wyche LLP:** After considering information provided, Mr. Johnson made a motion to **approve** the 2006 firm renewal, and noted that the Final Peer Review Acceptance Letter must be submitted prior to the June 30, 2008 renewal. Mr. Bates seconded the motion. The motion carried unanimously.

**George E. Clark CPA, Inc.:** After considering information provided, Mr. Johnson made a motion to **approve** the 2006 firm renewal, and to notify licensee that the Final Peer Review Acceptance Letter must be submitted prior to the June 30, 2008 renewal. Mr. Bates seconded the motion. The motion carried unanimously.

**B. Rodney Crowe:** After considering information provided, Mr. Hill made a motion to **approve** a waiver of peer review requirements for the current renewal due to hardship as provided in O.C.G.A. 43-3-23; however, completion of peer review requirements are required for the June 30, 2008 renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

### **Written Correspondence – Firms:**

**Grant Thornton:** After considering additional information provided, Mr. Nichols made a motion to approve the 2006 firm renewal effective June 30, 2006, and the Final Peer Review Acceptance Letter must be submitted prior to the June 30, 2008 renewal. Additionally, the Board minutes of the August 30, 2006 and September 21, 2006 meetings are amended to include an addendum to reflect such action. Mr. Bates seconded the motion. The motion carried unanimously.

**Lisa G. Hignutt, CPA, PC:** The Board reviewed information received and determined action was not required at this time. The Board noted that the Final Peer Review Acceptance Letter must be submitted prior to the June 30, 2008 renewal.

### **Written Requests – Firm Late Renewal Fee Waiver:**

**James T. Cockfield, Jr., CPA:** After considering information provided, the Board determined action was not required at this time since the request for waiver of the late fee was previously approved.

### **Investigations Unit:**

The Board heard a report from the Investigations Unit, and two signed Voluntary Cease and Desist Orders were presented.

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**Corriene Sissie Santiago:** Mr. Nichols made a motion to **accept** the signed Voluntary Cease and Desist Order and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Donald Keith Briscoe d/b/a Donald K. Briscoe, CPA, PC:** Mr. Maddocks made a motion to **accept** the signed Voluntary Cease and Desist Order and close the case. Mr. Nichols seconded the motion. The motion carried unanimously.

### **Legal Services:**

**K. Mark Simmons:** Legal Services presented a signed Consent Order for Licensure. Mr. Johnson made a motion to accept the signed Consent Order and close the case. Mr. Nichols seconded the motion. The motion carried unanimously.

### **Enforcement Committee:**

The Board heard a report and recommendations from the Enforcement Committee on the following cases. Mr. Nichols made a motion to **approve** the following recommendations. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT060024 – close the case  
ACCT060043 – close the case  
ACCT060052 – close the case  
ACCT060079 – close the case  
ACCT060085 – close the case  
ACCT060090 – close the case  
ACCT070007 – close the case  
ACCT070011 – close the case  
ACCT070014 – close the case  
ACCT070015 – close the case  
ACCT070018 – close the case  
ACCT070020 – close the case  
ACCT070024 – close the case  
ACCT070028 – table until further review  
ACCT070032 – close the case

ACCT070008 – Mr. Maddocks made a motion to proceed with disciplinary action. Mr. Bates seconded the motion. The motion carried unanimously.

### **The Board heard reports from the following staff members:**

The Board Attorney provided a status report on cases and advice referred for action. The following signed Consent Order was also presented to the Board.

**Steven Henry Barry:** Mr. Maddocks made a motion to **accept** the signed Consent Order and close the case. Mr. Johnson seconded the motion. The motion carried unanimously.



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The Executive Director updated the Board on the following:

- NASBA Annual Conference – Travel approval authorizations have been obtained for those members who will attend the Atlanta Conference
- Firm Renewal Process – The Board’s concerns have been communicated to the Secretary of State (SOS) Information Technology Director, SOS Deputy Director, Professional Licensing Boards (PLB) Division Director, and PLB Director of Administrative Procedures. Discussions will continue regarding modifications prior to future firm renewals.
- CPA Examination Services – On-going delays in receiving applicant pass-folders and academic credential evaluations
- 2007 Meeting Schedule and Election of Officers at Next Meeting

### **Correspondence, Requests, Inquiries and Information Items:**

**Garry W. Duckworth:** After reviewing correspondence regarding the purchase of a CPA firm and one of the shareholders not holding a Georgia license, the Board advised referral to Statement of Policy No. 11 and the “Application for Temporary Permit to Practice Public Accountancy”, “Application for Public Accountant Certificate by Reciprocity”, and “Application for Registration of Firms and Office” available at the Board’s website.

**Scott Saucier:** After reviewing correspondence requesting clarification of a firm name, the Board advised to refer him to the Board’s Law and Rules concerning Firm Names, Forms of Practice, and to the Laws for the Corporations Division.

**James F. Kimmons, Sr.:** After reviewing correspondence regarding verification of office manager for two offices, the Board tabled any action and referred the matter to the Board’s Legislation Committee for review, and formulation of a policy statement regarding resident managers for future Board consideration.

**Mary Kay Hale:** After reviewing correspondence regarding resident managers and a request to appear before the Board, the Board tabled any action and referred the matter to the Board’s Legislation Committee for review, and formulation of a policy statement regarding resident managers for future Board consideration. Mr. Maddocks spoke with Ms. Hale regarding the Board’s action and advised that she would be notified of the Board’s final assessment of the matter.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

### **NASBA/AICPA:**

The Board discussed the new policy and procedures from NASBA relating to CPA Examination Retesting Guidelines. Mr. Johnson made a motion to adopt NASBA’s retest policy and procedures, and authorize staff to review and administratively approve such matters when necessary. Mr. Maddocks seconded the motion. The motion carried unanimously.

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The Board reviewed other various correspondence and information from NASBA that did not require a vote or action.

**PCAOB:**

The Board discussed various issues relating to PCAOB.

**Committee Reports:**

Mr. Johnson, Legislation Committee Member, updated the Board on a policy draft regarding firm names based on Board discussions from previous meetings. A final draft will be forwarded to the Board Attorney for review prior to Board approval.

**Other Business:**

**IQEX:** The Board discussed information provided noting that rule changes would be required prior to acceptance; and requested additional information for future review regarding IQEX acceptance by other states.

There was no further business and the meeting was adjourned at 1:20 p.m.

Marie S. Urquhart  
Recorded by Board Secretary

Gwyn H. Ridley  
Reviewed by Executive Director

Michael W. Skinner  
Chairman

These minutes were approved on November 29, 2006

These minutes were signed on November 29, 2006

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**Attachment**

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On October 25, 2006 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 25th day of October , 2006

Marie A. Urquhart  
Notary Public